Exhibit 26



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February 12, 2016

Hon. Thomas M. Durkin United States District Judge Northern District of Illinois Everett McKinkley Dirksen United States Courthouse 219 South Dearborn Street Chicago, IL 60604

> Re: J. Dennis Hastert

Dear Judge Durkin:

This letter is written in support of J. Dennis Hastert, former Speaker of the United States House of Representatives.

I was instrumental in recruiting Speaker Hastert to my previous law firm, Dickstein Shapiro LLP, in 2008. I had been a partner at Dickstein since 1973. Prior to his joining the firm, I only knew Speaker Hastert by reputation. However, from the time he joined the firm until he departed, I worked closely with him on a wide variety of matters. I came to know him very well, and my respect for him grew every day I had the privilege of working with him.

Much of my interaction with the Speaker occurred in the international arena, including Japan and Lithuania - two nations which have honored the Speaker with their highest awards. The respect in which the Speaker was held in those (and other) countries was enormous, and his mere presence commanded attention and praise. As one example of the work we did together,

Hon. Thomas M. Durkin February 12, 2016 Page 2

the Speaker and I traveled together to Japan in 2011 to offer assistance to Japan from U.S. companies in addressing the aftermath of the Fukushima Daiichi Nuclear Power Plant disaster. Another example was our trip to Vilnius, Lithuania, to help the Baltic nations find solutions to the overdependence on Russia for energy supplies.

Much of my work with the Speaker involved a wide variety of important issues in the United States as well. The Speaker was instrumental in addressing the sudden and unjustified detention of a U.S. citizen in China for alleged sale of State secrets while employed by our U.S. client. The Speaker worked very hard to call attention to regulatory issues slowing the development of large-scale seawater desalination plants in drought-stricken California. The Speaker took up the cause of a minority business enterprise seeking to participate in a Federal auction of broadband space dominated by large telecommunications companies. The variety of matters on which he worked was very wide, and the skill and balanced judgment he showed in his work was consistent with his reputation as a consummate problem solver.

In all my years practicing law, I never met a person who could bring people together to solve problems like he could, which was indeed the basis for his selection, and his long and successful tenure, as Speaker of the House. His integrity was unquestioned; his sincerity and honesty evident in all that he did. If the Speaker had a fault, it was his concern for others, more than for himself.

In the proceeding which lies ahead for the Speaker in your Courtroom, I would urge you to take into account the truly extraordinary contributions Speaker Hastert has made to this country, to many other countries, and to those who sought his assistance in resolving their problems.

Very truly yours,

Frederick M. Lowther